CONTENTS

CHAPTER 1: OVERVIEW **1—1**

Chapter Overview 1—1

The DRS Employer Handbook **1—1**
Organization of the Handbook 1—1
Color-Coding of the Handbook Pages 1—2
Use of the Handbook 1—2

The Washington State Retirement Systems **1—3**
The Public Employees' Retirement System (PERS) 1—4
The Teachers' Retirement System (TRS) 1—4
Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) 1—5
The Washington State Patrol Retirement System (WSPRS) 1—6
The Judges' Retirement Fund (JRF) 1—6
The Judicial Retirement System (JRS) 1—6

The Department of Retirement Systems **1—7**
Creation of DRS 1—7
Duties of DRS 1—7
Important Dates 1—8

The Employer Community **1—9**

CHAPTER 2: MEMBERSHIP **2—1**

Chapter Overview **2—1**

Membership and the Employee **2—2**

Membership and the Employer **2—2**
Steps in Evaluating Membership 2—3

PERS MEMBERSHIP **2—1 PERS**

A Summary **2—1 PERS**

Employer Responsibilities **2—1 PERS**

PERS Plan 1, Plan 2 and Plan 3 Membership Rules **2—2 PERS**
Employees in Eligible Positions Can Be Members 2—2 PERS
Employees in Ineligible Positions Cannot Be Members 2—3 PERS
Exceptions to Position Eligibility 2—4 PERS
Employees Working in More than One PERS-Covered Position 2—4 PERS
Employees Working in Educational Staff Associate Positions 2—5 PERS
Employees Working in More than One Position 2—6 PERS

PERS Members **2—7 PERS**

Neither TRS nor PERS Member **2—7 PERS**

PERS or LEOFF Members **2—8 PERS**

CONTENTS (continued)

PERS Disability Retirees **2—8 PERS**

Exemptions for Persons Employed in PERS Eligible Positions **2—9 PERS**
Membership is Optional for Elected and Governor-Appointed Officials 2—9 PERS
Current or Former PERS Members 2—9 PERS
New Members 2—9 PERS
Current or Prospective Members of Higher Education Retirement Plans are Exempted from PERS 2—9 PERS
Independent Contractors Exempted from PERS 2—10 PERS

Membership in Another Retirement System May Exempt a Person from PERS **2—11 PERS**
Simultaneous Membership 2—11 PERS
Consecutive Membership 2—11 PERS
Professional Services 2—12 PERS
PERS Retirees are Exempted from Membership 2—12 PERS

Questions and Answers **2—13 PERS**
Questions Relating to Eligible Positions 2—13 PERS
Questions Relating to Retirees 2—14 PERS
Questions Relating to Temporaries or Classified Substitutes 2—15 PERS
Questions Relating to Elected or Governor-Appointed Officials 2—15 PERS

Definitions **2—17 PERS**

Membership Rules for Prior Periods **2—19 PERS**

SERS MEMBERSHIP **2—1 SERS**

A Summary **2—1 SERS**

SERS Plan 2 and Plan 3 Membership Rules **2—3 SERS**
Employees in Eligible Positions can be Members 2—2 SERS
Employees in Ineligible Positions cannot be Members 2—3 SERS
Exceptions to Position Eligibility 2—4 SERS
Employees Working in Eucational Staff Associate Positions 2—4 SERS
Employees Working in More than One Position 2—6 SERS
Employees Working in More than One Position 2—6 SERS
Employees Working in More than One Position 2—6 SERS

Exemptions for Persons Employed in SERS Eligible Positions **2—9 SERS**

Membership in Another Retirement System May Exempt a Person from SERS **2—11 SERS**

Questions and Answers **2—13 SERS**

Definitions **2—15 SERS**

Membership Rules for Prior Periods **2—19 SERS**

TRS MEMBERSHIP **2—1 TRS**

A Summary **2—1 TRS**

Employer Responsibilities **2—1 TRS**

(continued)

TRS Membership Qualifications **2—2 TRS**

TRS Plan 1 Membership Rules **2—4 TRS**
Plan 1 Member or Former Plan 1 Member 2—4 TRS
Plan 1 Substitute Teachers 2—5 TRS
Plan 1 Retirees 2—5 TRS
Plan 1 Teachers Elected to Statewide Office 2—6 TRS
Plan 1 Teachers Working in More than One Position 2—6 TRS

TRS Plan 2 and Plan 3 Membership Rules **2—8 TRS**
TRS Plan 2 and Plan 3 Teachers in Eligible Positions 2—8 TRS
TRS Plan 2 and Plan 3 Teachers in Ineligible Positions 2—9 TRS
TRS Plan 2 and Plan 3 Teachers Working in More than One Position 2—10 TRS
TRS Plan 2 or Plan 3 Teachers Elected to Statewide Office 2—12 TRS

Questions and Answers **2—13 TRS**
Questions Relating to Eligible Positions 2—13 TRS
Questions Relating to TRS Members in Higher Education 2—14 TRS
Definitions 2—15 TRS

LEOFF MEMBERSHIP **2—1 LEOFF**

A Summary **2—1 LEOFF**

Employer Responsibilities **2—1 LEOFF**

LEOFF Plan 1 and Plan 2 Membership Rules **2—2 LEOFF**
Establishing LEOFF Membership—Law Enforcement Officers 2—2 LEOFF
Establishing LEOFF Membership—Fire Fighters 2—5 LEOFF
Minimum Medical and Health Standards 2—7 LEOFF
Less Than Full time Law Enforcement Officers or Fire Fighters 2—8 LEOFF
Reemployed LEOFF Retirees 2—8 LEOFF

Questions and Answers **2—9 LEOFF**
Questions relating to the minimum medical and health standards 2—9 LEOFF
Questions relating to eligibility for membership 2—9 LEOFF
Definitions 2—11 LEOFF

JRS MEMBERSHIP **JRS 2—1 JRS**

A Summary **2—1 JRS**

Membership Rules **2—1 JRS**
For Periods on or After July 1, 1988 2—1 JRS
For Periods Prior to July 1, 1988 2—1 JRS
JRS Retirees 2—2 JRS

WSPRS MEMBERSHIP **2—1 WSPRS**

Membership Rules **2—1 WSPRS**

CHAPTER 3: SERVICE CREDIT **3—1**

CONTENTS (continued)

Chapter Overview **3—1**

What is Service Credit **3—1**
The Importance of Service Credit 3—1
Examples of Retirement Benefit Calculations 3—2
The Importance of Service Credit in Prior Periods 3—3

How is Service Credit Earned **3—3**
Service Credit for Certain Types of Leaves 3—3
Service Credit Reported on Member's Annual Statement 3—4

PERS SERVICE CREDIT **3—1 PERS**

A Summary **3—1 PERS**

Service Credit Rules (except for Elected Officials) **3—1 PERS**
September 1, 1991, and After 3—1 PERS
Prior to September 1, 1991 3—2 PERS

Service Credit Rules for Elected Officials **3—3 PERS**
September 1, 1991, and After 3—3 PERS
Rules prior to September 1, 1991 3—5 PERS

Service Credit and Contributions **3—7 PERS**
September 1, 1991, and After 3—7 PERS
January 1, 1987, through August 31, 1991 3—7 PERS
Prior to January 1, 1987 3—7 PERS

PERS EDUCATION SERVICE CREDIT **3—1 PERS ED**

A Summary **3—1 PERS ED**

Service Credit Rules **3—1 PERS ED**
September 1, 1991, and After 3—1 PERS ED
September 1, 1990, through August 31, 1991 3—3 PERS ED
Prior to September 1, 1990 3—4 PERS ED

Exceptions for Periods Prior to September 1, 1990 **3—6 PERS ED**
School District Employees 3—6 PERS ED
Contract Year Other Than September 1—August 31 3—6 PERS ED
Employees of Educational Service Districts 3—6 PERS ED

Service Credit and Contributions **3—7 PERS ED**
September 1, 1991, and After 3—7 PERS ED
January 1, 1987, through August 31, 1991 3—7 PERS ED
Prior to January 1, 1987 3—7 PERS ED

SERS SERVICE CREDIT **3—1 SERS**

Service Credit Rules (except for Elected Officials) **3—1 SERS**
September 1, 1991, and After 3—1 SERS
September 1, 1990, through August 31, 1991 3—2 SERS
Prior to September 1, 1990 3—3 SERS

(continued)

Service Credit and Contributions **3—5 SERS**
September 1, 1991, and After 3—5 SERS
September 1, 1990, through August 31, 1991 3—5 SERS
Prior to September 1, 1990 3—5 SERS

TRS SERVICE CREDIT **3—1 TRS**

A Summary **3—1 TRS**

Service Credit Rules **3—1 TRS**
Plan 1—All Periods 3—1 TRS
Plan 2 or Plan 3—September 1, 1991, and After 3—1 TRS
Plan 2 or Plan 3—Prior to September 1, 1991 3—2 TRS

Service Credit and Contributions **3—3 TRS**
Plan 1—All Earning Periods 3—3 TRS
Plan 2 and Plan 3—September 1, 1991, forward 3—3 TRS

Purchasing Optional Service Credit **3—4 TRS**
TRS–A Table of Service Credit Rules 3—5 TRS

LEOFF SERVICE CREDIT **3—1 LEOFF**

A Summary **3—1 LEOFF**

Service Credit and Contributions **3—1 LEOFF**
Plan 1—All periods 3—1 LEOFF
Plan 2—September 1, 1991, and After 3—1 LEOFF
Previous rules 3—2 LEOFF

Optional Service Credit **3—2 LEOFF**

JRS AND JRF SERVICE CREDIT **3—1 JRS AND JRF**

Judicial Retirement System **3—1 JRS**

Judges' Retirement Fund **3—1 JRF**

WSPRS SERVICE CREDIT **3—1 WSPRS**

Service Credit and Contributions **3—1 WSPRS**

Optional Service Credit **3—1 WSPRS**

CHAPTER 4: REPORTABLE COMPENSATION **4—1**

Chapter Overview **4—1**

What is Reportable Compensation? **4—1**
The Importance of Reportable Compensation 4—2

PERS REPORTABLE COMPENSATION **4—1 PERS**

CONTENTS (continued)

A Summary **4—1 PERS**

What is Reportable Compensation? **4—1 PERS**
Reportable Compensation is Based upon the Nature of the Payment 4—1 PERS
What Payments Qualify as Reportable Compensation? 4—2 PERS
Sick, Annual and Personal Leave Usage 4—6 PERS

Payments not Considered Reportable Compensation **4—7 PERS**

Establishing Service Credit for Periods of Unpaid Leave **4—9 PERS**

Nonmoney Maintenance Compensation—PERS Plan 1 **4—9 PERS**

Excess Compensation **4—10 PERS**

Reportable Compensation Table **4—12 PERS**

SERS REPORTABLE COMPENSATION **4—1 SERS**

A Summary **4—1 SERS**

Reportable Compensation Table **4—2 SERS**

TRS REPORTABLE COMPENSATION **4—1 TRS**

A Summary **4—1 TRS**

What is Reportable Compensation? **4—1 TRS**
Reportable Compensation is Based upon the Nature of the Payment 4—1 TRS
What Payments Qualify as Reportable Compensation? 4—2 TRS
Sick, Annual and Personal Leave Usage 4—5 TRS
Payments not Considered Reportable Compensation 4—6 TRS

Nonmoney Maintenance Compensation **4—8 TRS**

Excess Compensation **4—8 TRS**

Reportable Compensation Table **4—10 TRS**

LEOFF REPORTABLE COMPENSATION **4—1 LEOFF**

A Summary **4—1 LEOFF**

What is Reportable Compensation? **4—1 LEOFF**
Basic Salary Differs between Plans 4—1 LEOFF
Reportable Compensation is Based upon the Nature of the Payment 4—3 LEOFF
Reportable Compensation for LEOFF Plan 1 4—3 LEOFF
Reportable Compensation for LEOFF Plan 2: 4—5 LEOFF
Payments that are not Considered Reportable Compensation 4—8 LEOFF

Reportable Compensation Table **4—12 LEOFF**

CHAPTER 5: SPECIAL CONDITIONS **5—1**

(continued)

Chapter Overview 5—1

Special Conditions in Reporting 5—1

Need Help? 5—2

EMPLOYING RETIREES 5—3

A Summary 5—3

Employer Responsibilities 5—3
Retirement Status Form 5—3
Reporting Retirees Returning to Work 5—3

Service and Disability Retirees 5—4

PERS Plan 1 Retirees 5—5

TRS Plan 1 Retirees 5—6

PERS, SERS or TRS Plans 2 and 3 Retirees 5—7

LEOFF Retirees or Retirees in LEOFF-Covered Positions 5—8

WSPRS Retirees or Retirees in WSPRS-Covered Positions 5—9

Retirees in JRS-Covered Positions 5—10

Personal Services Contracts 5—11

Membership for Retirees—A Summary Chart 5—12

REPORTING DEFERRED PAYMENTS OF EMPLOYEE COMPENSATION 5—13

A Summary 5—13

Procedures for Reporting Deferred Payments 5—13
Which Employees must be Considered 5—13
How to Determine the Deferred Amounts 5—14
How to Report the Deferred Amounts 5—16
Points to Remember 5—20

QUARTERLY REPORTING TO SUBSTITUTE TEACHERS 5—21

A Summary 5—21

Definition of a Substitute Teacher 5—21

Determining the Reporting Method 5—22

The Quarterly Report 5—23

CONTENTS (continued)

What to Include on the Quarterly Report **5—23**

When to Provide the Quarterly Report **5—24**

What the Quarterly Report Should Look Like **5—24**

How the Quarterly Report is Used **5—26**

REPORTING IN HIGHER EDUCATION **5—27**

A Summary **5—27**

Retirement Options for PERS or TRS Members **5—28**
Active PERS or TRS Members 5—28
Former PERS or TRS Members 5—29
Reporting Retirees 5—29

CHAPTER 6: CONTRIBUTIONS **6—1**

Chapter Overview **6—1**

Retirement Contributions **6—2**
How Contributions Fund the Retirement System 6—2
How Contribution Rates Are Established 6—2
Contributions and Retirement Benefits 6—3

Reportable Compensation **6—3**

Nontaxed Contributions and Employers **6—3**
Mandatory versus Optional Participation 6—3
Employer Liability 6—4
Establishing Nontaxed Status 6—4

Nontaxed Contributions and Members **6—5**

Contributions and Federal Income Tax **6—6**
Contributions and Federal Withholding Tax in Prior Periods 6—7

Procedures for Reporting and Paying Contributions **6—7**
Calculating Member Contributions 6—8
Reporting Member Contributions 6—8
Calculating Employer Contributions 6—9
Reporting Employer Contributions 6—10
Paying the Total Contributions 6—10

CONTRIBUTION RATE TABLES **6—13**

CHAPTER 7: TRANSMITTAL CODES **7—1**

Chapter Overview **7—1**

Transmittal Codes **7—1**

(continued)

STATUS CODES **7—3**

Using Status Codes **7—3**

Codes for Current Reporting **7—3**
A For Reporting a Member's Regular Service 7—3
B For Reporting a Member on Unpaid Leave 7—4
E For Reporting a LEOFF 1 Member on Disability Leave 7—6
F For Reporting a TRS Member on Paid Sabbatical Leave 7—7
G For Reporting a TRS 1 Member Working Part time 7—8
M For Reporting a Member's Lump Sum Payments 7—9
S For Reporting a Member Separated from Service 7—10

Using Cash Out Codes **7—11**
Before Using a Cash out Code 7—11
Using a Cash Out Code 7—11

Codes for Reporting Cash Outs **7—13**
N Reporting Vacation Leave Cash Outs (Non-Retiree) 7—13
P For Reporting Sick Leave Cash Outs (Non-Retiree) 7—13
R For Reporting Other Cash Out Payments (Non-Retiree) 7—13
T For Reporting Vacation Leave Cash Outs (Retiree) 7—13
U For Reporting Excess Vacation Leave Cash Outs (Retiree) 7—14
V For Reporting Vacation Leave Cash Outs (Retiree) 7—14
W For Reporting Sick Leave Cash Outs (Retiree) 7—14
X For Reporting Sick Leave Cash Outs (Retiree) 7—14
Y For Reporting Other Cash Out Payments (Retiree) 7—15

Codes Used for Prior Periods **7—16**
C For Reporting PERS School District Members 7—16
D For Reporting PERS Higher Education Members 7—16
H For Reporting TRS Substitute Teachers 7—16
J For Reporting Member Name Changes 7—17
K For Reporting Taxed Member Contributions 7—17
L For Reporting Members Who Did Not Earn Service Credit 7—17
Q For Reporting Certain PERS 2 Elected Officials 7—17

Status Codes—A Summary Chart **7—19**

TYPE CODES **7—23**

Type Code Definitions **7—23**

PERS Codes **7—23**
Elected Officials 7—23
Education Employees 7—23
Governor-Appointed Officials: 7—24

SERS Codes **7—24**

LEOFF Codes **7—24**

WSPRS/JRS Codes **7—25**

TRS Codes **7—25**

CONTENTS (continued)

CHAPTER 8: TRANSMITTAL REPORTING **8—1**

Chapter Overview **8—1**

Changes to Current Reporting Requirements **8—1**
Additional Changes 8—2
Reporting to DRS **8—3**
Retirement Systems 8—3
Deferred Compensation Program 8—3
A Summary of the Reporting Process **8—4**
Retirement Systems 8—4
Deferred Compensation Program 8—4
Starting your Reporting 8—4
Submitting the Transmittal Report 8—4
When to Report Information **8—5**
Deferred Compensation Program 8—5
Retirement Systems 8—5

MAKING CORRECTIONS TO THE REGULAR TRANSMITTAL **8—9**

Corrections on your Regular Report **8—9**
Deferred Compensation Program 8—9
Retirement Systems 8—9
Reverse and Reenter Method for Manual Reporting 8—11
Reverse and Reemter for Automated Reporting 8—11
Adding/Subtracting for Automated Reporting 8—12

Corrections using the Transmittal Corrections Form **8—13**
Reverse and Reenter Method for TC 8—13
Adding/Subtracting Method for TC 8—13

MULTIPLE RECORD LAYOUT AUTOMATED REPORTING **8—15**

Procedures for Multiple Record Layout Reporting **8—15**
Adding an Employee to the Transmittal 8—15
Completing the First Transmittal Report 8—16

Reporting a Member Transferring to Plan 3 **8—19**

Reporting a Member Choosing PERS Plan 2 or PERS Plan 3 **8—20**

Transmittal Reporting **8—22**
Separating Employees from the Transmittal Report 8—22
Terminating DCP Participation 8—22
Name and Address Changes 8—22

SINGLE RECORD LAYOUT AUTOMATED REPORTING **8—25**

Procedures for SRL Reporting **8—25**
Adding an Employee to the Regular Transmittal Report 8—25
Completing the First Transmittal Report for a New Employee 8—26
Reporting Additional Transaction Records 8—27
Separating an Employee 8—27

(continued)

TECHNICAL REQUIREMENTS **8—29**

Overview **8—29**

The Multiple Record Layout **8—30**
What the MRL Looks Like 8—30
Record Types of the Multiple Record Layout 8—31

Record Structure of the Multiple Record Layout **8—32**

The Summary Record **8—33**
Summary Record Use 8—33
Summary Record Layout 8—33

The Member Profile Record **8—34**
Member Profile Record Use 8—34
Member Profile Record Layout 8—34

The Employment Information Record **8—35**
Employment Information Record Use 8—35
Employment Information Record Layout 8—35

The Defined Benefit Record **8—36**
Defined Benefit Record Use (Not Applicable for DCP) 8—36
Defined Benefit Record Layout 8—36

The Defined Contribution Record **8—37**
Defined Contribution Record Use 8—37
Defined Contribution Record Layout 8—37

The Plan Choice Record **8—38**
Plan Choice Record Use (Not Applicable for DCP) 8—38
Plan Choice Record Layout 8—38

The Single Record Layout **8—39**
What the SRL Looks Like 8—39
Record Types of the Single Record Layout 8—40

Record Structure of the Single Record Layout **8—41**

The Summary Record **8—42**
Summary Record Use 8—42
Summary Record Layout 8—42

The Benefit Record **8—43**
Benefit Record Use 8—43
Benefit Record Layout 8—43

Choose From Three Data Format Options **8—44**

Choose From Two Reporting Media Options **8—44**

Electronic Reporting Choices **8—44**

Creating an ASCII Format Report Using a Spreadsheet **8—45**

CONTENTS (continued)

Points for use in creating a spreadsheet 8—45
MRL ASCII Tab Delimited Format - Using a Spreadsheet - TRS Report 8—46
MRL ASCII Tab Delimited Format - Using a Spreadsheet - DCP Report 8—47
SRL ASCII Tab Delimited Format - Using a Spreadsheet - PERS 8—48

Reporting Via FTP 8—49
How to Report Via FTP 8—49
What You Can Report Via FTP 8—49
What You Will Need 8—49
Advantages of FTP Reporting 8—49
Getting Started with FTP Reporting 8—49

Reporting by Diskette 8—52
How to Report by Diskette 8—52
What You Can Report by Diskette 8—52
What You Will Need 8—52
Advantages of Reporting by Diskette 8—52
How To Start Reporting via a Diskette 8—52

Reporting via Dataset 8—56
What You Can Report via Dataset 8—56
What You Will Need 8—56
Advantages of Dataset Reporting 8—56
Getting Started with Dataset Reporting 8—57

Field Descriptions 8—59

EDIT REQUIREMENTS BY FIELD 8—70
General Information 8—70

DRS Transmittal System Edits by Field 8—70
Address Change Flag 8—70
Address Lines 8—70
Begin Date /Eligibility Start Date 8—70
Birth Date 8—71
City 8—71
Compensation (Does not apply to DCP reporting) 8—71
Control Number (Does not apply to DCP reporting) 8—71
Days (Does not apply to DCP reporting) 8—71
Defined Benefit Member Contribution (Does not apply to DCP reporting) 8—72
Defined Contributions/Deferrals 8—72
Disability Leave/End Date (Does not apply to DCP reporting) 8—72
Disability Leave/Start Date (Does not apply to DCP reporting) 8—72
Earning Period (Does not apply to DCP reporting) 8—73
Employer Contributions (Does not apply to DCP reporting) 8—74
End Date/Eligibility End Date 8—74
Expected Monthly Reports 8—74
Gender Code 8—75
Hours (Does not apply to DCP reporting) 8—75
Hours or Days (Does not apply to DCP reporting) 8—75
Investment Program (Does not apply to DCP reporting) 8—75
Member Contributions (Does not apply to DCP reporting) 8—76
Membe/Participant Name Change Flag (Does not apply to DCP reporting) 8—76
Member/Participant Name Change Ext (Does not apply to DCP reporting) 8—76
Member /Participant Name—Last, First, Middle 8—76

(continued)

Member/Participant Name Suffix 8—76
Member/Participant Name Title 8—76
Organization Display (Does not apply to DCP reporting) 8—76
Plan Code 8—77
Rate Option (Does not apply to DCP reporting) 8—77
Record Sequence Number (Does not apply to DCP reporting) 8—78
Record Type Identifier 8—78
Report Type 8—78
Report Version Number 8—78
Reporting Group Number 8—78
Reporting Period 8—78
Social Security Number 8—79
State 8—79
Status Code 8—79
System Code 8—82
Tax/Non-tax (Does not apply to DCP reporting) 8—82
Total Compensation (Does not apply to DCP reporting) 8—82
Total Days (Does not apply to DCP reporting) 8—82
Total Employer Contributions (Does not apply to DCP reporting) 8—82
Total Hours (Does not apply to DCP reporting) 8—82
Total Hours/Days (Does not apply to DCP reporting) 8—82
Total Member Contributions/Deferrals 8—83
Total Records Reported 8—83
Transfer Date 8—83
Type Code (Does not apply to DCP reporting) 8—83
Zip Code 8—83
Zip Extension 8—83

MANUAL (PAPER) REPORTING 8—84

Required Information 8—84
Header Section 8—84
Member Information 8—85
Earnings Information 8—87
Page, Plan, and System Totals 8—84

Procedures for Manual (Paper) Reporting 8—90
General Procedures 8—90
Adding an Employee to the Prelist 8—91
Changing Member Information 8—93
Changing Earnings Information 8—93
Adjusting Page, Plan, and System Totals 8—94
Separating an Employee 8—95

SEQUENCING INFORMATION 8—99

How to Determine Sequencing 8—99

Specifications for Members' Annual Statements Employee Control Number Sequence 8—99
Using Magnetic Tape 8—99
Using a Diskette 8—100

CHAPTER 9: TRANSMITTAL EDIT REPORTS 9—1

CONTENTS (continued)

Chapter Overview **9—1**

Understanding How DRS Edits Transmittal Data **9—1**
Types of Errors 9—2
Deficiency Charges 9—3

Using the Transmittal Edit Report **9—4**
Banner Page 9—4
Sample: Banner Page 9—5
Transmittal Edit Messages 9—6
Sample: Multiple Record Layout Transmittal Edit Messages 9—7
Sample: Single Record Layout Transmittal Edit Messages 9—9
Members with 90 Days to Choose Plan 9—10
Sample: Members with 90 Days to Choose Plan Report 9—11
Transmittal Reconciliation Information 9—12
Sample: Transmittal Reconciliation Information 9—13
Linking the Transmittal Report to Your Account 9—14

Using the Transmittal Correction Report **9—15**
Submitting Correction Reports by Electronic Methods 9—15
Using the Paper Transmittal Correction Form 9—16
Sample: Using the Paper Transmittal Correction Report 9—18
Linking the Correction Report to Your Account 9—19

CHAPTER 10: ACCOUNT ACTIVITY **10—1**

Chapter Overview **10—1**
What is a Receivable? 10—1

General Information **10—1**
Organization Number 10—2
Unique Invoice Numbers 10—2
Interest Charges 10—2
Payments 10—3
Open Item Receivables 10—3

The Accounts Activity Process **10—4**
Creating the Statement of Account Activity 10—4
The Importance of the Statement 10—5
Dates to Remember 10—5

YOUR STATEMENT OF ACCOUNT ACTIVITY **10—7**

A Summary **10—7**

Information Displayed on Your Statement **10—8**
Statement Column Headings 10—8

General Invoice Information **10—10**

Invoice Types **10—10**
AA—Audit Adjustment 10—10
AB—Arrears Billing 10—10
CP—Copy Expense 10—10

(continued)

CR—Savings Recovery 10—10
CT—Contribution Transmittal 10—11
DC—Member Contributions 10—11
EB—Employer Billing 10—11
EC—Employer Correction 10—11
EN—New Agency 10—11
EO—Employer Overpayment 10—11
EW—Employer Write-off 10—11
MS—Miscellaneous 10—11
OS—Optional Service 10—11
PA—Penalty Assessment (Transmittal Deficiencies) 10—11
PS—Prior Service 10—12
SC—SCERS 10—12
XC—Excess Compensation 10—12

Procedures for Working with the Statement 10—12
General Information 10—12
Reviewing the Statement Each Month 10—12
Reconciling Each Receivable 10—13
Submitting the Payment Advice Form 10—14
Submitting the Credit Redistribution Form 10—15
Keeping Accounts in Balance—Plan Changes 10—15
Keeping Receivables in Balance—Non-taxed Recalculations 10—17
Keeping Receivables in Balance—Taxed Contributions 10—18

Examples of Statements of Account Activity 10—19

EMPLOYER INVOICES 10—27

A Summary 10—27

The Employer Invoice for Adjustments to Members Accounts 10—27
General Information 10—27
Responding to All Types of Invoices 10—28
Points to Remember 10—28

The Excess Compensation Benefit Invoice 10—30
General Information 10—30

The Transmittal Deficiency Invoice 10—32
Contesting Transmittal Deficiency Charges 10—32

CHAPTER 11: DEFERRED COMPENSATION 11—1

General Information 11—1

Employer Participation in DCP 11—1
Employee Enrollment 11—1
Sample: DCP Participation Agreement 11—3
Sample: DCP Maximum Deferral Worksheet 11—4

Deferrals from Annual and/or Sick Leave Cash Out Payments 11—5
State Agencies 11—5
Political Subdivisions and Higher Education Institutions 11—5

CONTENTS (continued)

Political Subdivision Reporting **11—6**
Banner Page 11—6
Deferral Change Report 11—6
Payment Requirements 11—6
DCP Transmittal Report Packet 11—7
Sample: Banner Page 11—8
Sample: DCP Deferral Amount Change Report 11—9
Sample: DCP Payment Advice 11—10
Sample: DCP Transmittal Report 11—11
Sample: DCP Transmittal Report 11—12
Form W-2 Requirements 11—13

Name/Address Changes for DCP Quarterly Statements **11—13**

Questions? **11—13**

DCP MANUAL (PAPER) TRANSMITTAL REPORTING

Required Information **11—15**
Header Section 11—15
Participant Information 11—16
Deferral Information 11—17
Page and System Totals 11—17

Procedures for DCP Manual (Paper) Reporting **11—18**
General Procedures 11—18
Changing Participant Information 11—18
Correction to the Deferral Amount 11—19
Adjustinig Page and System Totals 11—19
Separating Employees from the Transmittal Report 11—19
New DCP Participants are listed on the DCP Deferral Amount Change Report 11—20

CHAPTER 12: FORMS **12—1**

Summary **12—1**

Forms Available on the Web site (Listed alphabetically) **12—1**
Authorization for Direct Deposit
Beneficiary Designation
Beneficiary Designation for LEOFF and WSPRS Retirees
Credit Redistribution
DCP Maximum Deferral Worksheet
DCP Memo of Understanding
DCP Participation Agreement
DCP Payment Advice
Enrollment Form
Final Compensation Report
Maximum Defferal Worksheet - DCP
Member Information Form
Name/Address Change`
Participation Agreement
Payment Advice
Plan 3 Change of Investment Program
Plan 3 Payment Advice

CONTENTS (continued)

Political Subdivision Reporting **11—6**
Banner Page 11—6
Deferral Change Report 11—6
Payment Requirements 11—6
DCP Transmittal Report Packet 11—7
Sample: Banner Page 11—8
Sample: DCP Deferral Amount Change Report 11—9
Sample: DCP Payment Advice 11—10
Sample: DCP Transmittal Report 11—11
Sample: DCP Transmittal Report 11—12
Form W-2 Requirements 11—13

Name/Address Changes for DCP Quarterly Statements **11—13**

Questions? **11—13**

DCP MANUAL (PAPER) TRANSMITTAL REPORTING

Required Information **11—15**
Header Section 11—15
Participant Information 11—16
Deferral Information 11—17
Page and System Totals 11—17

Procedures for DCP Manual (Paper) Reporting **11—18**
General Procedures 11—18
Changing Participant Information 11—18
Correction to the Deferral Amount 11—19
Adjustinig Page and System Totals 11—19
Separating Employees from the Transmittal Report 11—19
New DCP Participants are listed on the DCP Deferral Amount Change Report 11—20

CHAPTER 12: FORMS **12—1**

Summary **12—1**

Forms Available on the Web site (Listed alphabetically) **12—1**
Authorization for Direct Deposit
Beneficiary Designation
Beneficiary Designation for LEOFF and WSPRS Retirees
Credit Redistribution
DCP Maximum Deferral Worksheet
DCP Memo of Understanding
DCP Participation Agreement
DCP Payment Advice
Enrollment Form
Final Compensation Report
Maximum Defferal Worksheet - DCP
Member Information Form
Name/Address Change`
Participation Agreement
Payment Advice
Plan 3 Change of Investment Program
Plan 3 Payment Advice

(continued)

Position Eligibility Worksheet
Prelist Supplement
Proof of Earnable Compensation
Retiree Returning to Work Report
Retirement Status Form
TRS Plan 1 Retiree Returning to Work Report
TRS Plan 3 Request for Payment of Defiined Contribution Funds

Other Examples of Forms not on the Web Site **12—2**
Transmittal Correction Form
TRS Plan 3 Transmittal Correction Form
Verification of Employment

Mailing Completed Forms **12—3**

Questions? **12—3**

Need Additional Forms? 12—3

(continued)

Position Eligibility Worksheet
Prelist Supplement
Proof of Earnable Compensation
Retiree Returning to Work Report
Retirement Status Form
TRS Plan 1 Retiree Returning to Work Report
TRS Plan 3 Request for Payment of Defiined Contribution Funds

Other Examples of Forms not on the Web Site **12—2**
Transmittal Correction Form
TRS Plan 3 Transmittal Correction Form
Verification of Employment

Mailing Completed Forms **12—3**

Questions? **12—3**

Need Additional Forms? 12—3